

House File 640

H-1456

1 Amend the Senate amendment, H-1454, to House File
2 640, as amended, passed, and reprinted by the House, as
3 follows:

4 1. Page 7, by striking lines 33 through 46 and
5 inserting:

6 <Sec. _____. Section 312.2, Code 2013, is amended by
7 adding the following new subsection:

8 NEW SUBSECTION. 18. *a.* The treasurer of state,
9 before making the allotments provided for in this
10 section, shall credit monthly from the road use tax
11 fund to the TIME-21 fund created in section 312A.2 the
12 revenue accruing to the road use tax fund from the
13 excise tax on motor fuel and special fuel for motor
14 vehicles in the amount equal to the revenues collected
15 as follows:

16 (1) For the period beginning July 1, 2013, and
17 ending June 30, 2014, the following amounts:

18 (a) The amount of excise tax collected under
19 section 452A.3, subsection 1, paragraph "b", from three
20 cents per gallon.

21 (b) The amount of excise tax collected under
22 section 452A.3, subsection 3, paragraph "b",
23 subparagraph (1), from three cents per gallon.

24 (2) For the period beginning July 1, 2014, and
25 ending December 31, 2014, the following amounts:

26 (a) The amount of excise tax collected under
27 section 452A.3, subsection 1, paragraph "c", from six
28 cents per gallon.

29 (b) The amount of excise tax collected under
30 section 452A.3, subsection 3, paragraph "b",
31 subparagraph (2), from six cents per gallon.

32 (3) Beginning January 1, 2015, the following
33 amounts:

34 (a) The amount of excise tax collected under
35 section 452A.3, subsection 1, paragraph "d", or section
36 452A.3, subsection 1A, from ten cents per gallon.

37 (b) The amount of excise tax collected under
38 section 452A.3, subsection 3, paragraph "b",
39 subparagraph (3), from ten cents per gallon.

40 *b.* This subsection is repealed June 30, 2028.

41 Sec. _____. Section 452A.3, subsections 1 and 1A,
42 Code 2013, are amended to read as follows:

43 1. Except as otherwise provided in this section
44 and in this division, until June 30, ~~2013~~ 2023, this
45 subsection shall apply to the excise tax imposed on
46 each gallon of motor fuel used for any purpose for the
47 privilege of operating motor vehicles in this state.

48 *a.* The rate of the excise tax shall be based on the
49 number of gallons of ethanol blended gasoline that is
50 distributed in this state as expressed as a percentage

1 of the number of gallons of motor fuel distributed in
2 this state, which is referred to as the distribution
3 percentage. For purposes of this subsection, only
4 ethanol blended gasoline and nonblended gasoline,
5 not including aviation gasoline, shall be used in
6 determining the percentage basis for the excise tax.
7 The department shall determine the percentage basis
8 for each determination period beginning January 1 and
9 ending December 31. The rate for the excise tax shall
10 apply for the period beginning July 1 and ending June
11 30 following the end of the determination period.

12 b. For the period beginning July 1, 2013, and
13 ending June 30, 2014, the rate for the excise tax shall
14 be as follows:

15 (1) If the distribution percentage is not greater
16 than fifty percent, the rate shall be ~~nineteen~~
17 twenty-two cents for ethanol blended gasoline and
18 ~~twenty~~ twenty-three cents for motor fuel other than
19 ethanol blended gasoline.

20 (2) If the distribution percentage is greater
21 than fifty percent but not greater than fifty-five
22 percent, the rate shall be ~~nineteen~~ twenty-two cents
23 for ethanol blended gasoline and ~~twenty~~ twenty-three
24 and one-tenth cents for motor fuel other than ethanol
25 blended gasoline.

26 (3) If the distribution percentage is greater than
27 fifty-five percent but not greater than sixty percent,
28 the rate shall be ~~nineteen~~ twenty-two cents for
29 ethanol blended gasoline and ~~twenty~~ twenty-three and
30 three-tenths cents for motor fuel other than ethanol
31 blended gasoline.

32 (4) If the distribution percentage is greater
33 than sixty percent but not greater than sixty-five
34 percent, the rate shall be ~~nineteen~~ twenty-two cents
35 for ethanol blended gasoline and ~~twenty~~ twenty-three
36 and five-tenths cents for motor fuel other than ethanol
37 blended gasoline.

38 (5) If the distribution percentage is greater
39 than sixty-five percent but not greater than seventy
40 percent, the rate shall be ~~nineteen~~ twenty-two cents
41 for ethanol blended gasoline and ~~twenty~~ twenty-three
42 and seven-tenths cents for motor fuel other than
43 ethanol blended gasoline.

44 (6) If the distribution percentage is greater than
45 seventy percent but not greater than seventy-five
46 percent, the rate shall be ~~nineteen~~ twenty-two cents
47 for ethanol blended gasoline and ~~twenty-one~~ twenty-four
48 cents for motor fuel other than ethanol blended
49 gasoline.

50 (7) If the distribution percentage is greater

1 than seventy-five percent but not greater than eighty
2 percent, the rate shall be ~~nineteen~~ twenty-two and
3 three-tenths cents for ethanol blended gasoline and
4 ~~twenty~~ twenty-three and eight-tenths cents for motor
5 fuel other than ethanol blended gasoline.

6 (8) If the distribution percentage is greater
7 than eighty percent but not greater than eighty-five
8 percent, the rate shall be ~~nineteen~~ twenty-two and
9 five-tenths cents for ethanol blended gasoline and
10 ~~twenty~~ twenty-three and seven-tenths cents for motor
11 fuel other than ethanol blended gasoline.

12 (9) If the distribution percentage is greater
13 than eighty-five percent but not greater than ninety
14 percent, the rate shall be ~~nineteen~~ twenty-two and
15 seven-tenths cents for ethanol blended gasoline and
16 ~~twenty~~ twenty-three and four-tenths cents for motor
17 fuel other than ethanol blended gasoline.

18 (10) If the distribution percentage is greater
19 than ninety percent but not greater than ninety-five
20 percent, the rate shall be ~~nineteen~~ twenty-two and
21 nine-tenths cents for ethanol blended gasoline and
22 ~~twenty~~ twenty-three and one-tenth cents for motor fuel
23 other than ethanol blended gasoline.

24 (11) If the distribution percentage is greater
25 than ninety-five percent, the rate shall be ~~twenty~~
26 twenty-three cents for ethanol blended gasoline and
27 ~~twenty~~ twenty-three cents for motor fuel other than
28 ethanol blended gasoline.

29 c. For the period beginning July 1, 2014, and
30 ending December 31, 2014, the rate for the excise tax
31 shall be as follows:

32 (1) If the distribution percentage is not greater
33 than fifty percent, the rate shall be twenty-five cents
34 for ethanol blended gasoline and twenty-six cents for
35 motor fuel other than ethanol blended gasoline.

36 (2) If the distribution percentage is greater than
37 fifty percent but not greater than fifty-five percent,
38 the rate shall be twenty-five cents for ethanol blended
39 gasoline and twenty-six and one-tenth cents for motor
40 fuel other than ethanol blended gasoline.

41 (3) If the distribution percentage is greater than
42 fifty-five percent but not greater than sixty percent,
43 the rate shall be twenty-five cents for ethanol blended
44 gasoline and twenty-six and three-tenths cents for
45 motor fuel other than ethanol blended gasoline.

46 (4) If the distribution percentage is greater than
47 sixty percent but not greater than sixty-five percent,
48 the rate shall be twenty-five cents for ethanol blended
49 gasoline and twenty-six and five-tenths cents for motor
50 fuel other than ethanol blended gasoline.

1 (5) If the distribution percentage is greater
2 than sixty-five percent but not greater than
3 seventy percent, the rate shall be twenty-five cents
4 for ethanol blended gasoline and twenty-six and
5 seven-tenths cents for motor fuel other than ethanol
6 blended gasoline.

7 (6) If the distribution percentage is greater than
8 seventy percent but not greater than seventy-five
9 percent, the rate shall be twenty-five cents for
10 ethanol blended gasoline and twenty-seven cents for
11 motor fuel other than ethanol blended gasoline.

12 (7) If the distribution percentage is greater
13 than seventy-five percent but not greater than eighty
14 percent, the rate shall be twenty-five and three-tenths
15 cents for ethanol blended gasoline and twenty-six and
16 eight-tenths cents for motor fuel other than ethanol
17 blended gasoline.

18 (8) If the distribution percentage is greater
19 than eighty percent but not greater than eighty-five
20 percent, the rate shall be twenty-five and five-tenths
21 cents for ethanol blended gasoline and twenty-six and
22 seven-tenths cents for motor fuel other than ethanol
23 blended gasoline.

24 (9) If the distribution percentage is greater
25 than eighty-five percent but not greater than ninety
26 percent, the rate shall be twenty-five and seven-tenths
27 cents for ethanol blended gasoline and twenty-six and
28 four-tenths cents for motor fuel other than ethanol
29 blended gasoline.

30 (10) If the distribution percentage is greater
31 than ninety percent but not greater than ninety-five
32 percent, the rate shall be twenty-five and nine-tenths
33 cents for ethanol blended gasoline and twenty-six
34 and one-tenth cents for motor fuel other than ethanol
35 blended gasoline.

36 (11) If the distribution percentage is greater than
37 ninety-five percent, the rate shall be twenty-six cents
38 for ethanol blended gasoline and twenty-six cents for
39 motor fuel other than ethanol blended gasoline.

40 d. For the period beginning January 1, 2015, and
41 ending June 30, 2023, the rate for the excise tax shall
42 be as follows:

43 (1) If the distribution percentage is not greater
44 than fifty percent, the rate shall be twenty-nine cents
45 for ethanol blended gasoline and thirty cents for motor
46 fuel other than ethanol blended gasoline.

47 (2) If the distribution percentage is greater than
48 fifty percent but not greater than fifty-five percent,
49 the rate shall be twenty-nine cents for ethanol blended
50 gasoline and thirty and one-tenth cents for motor fuel

1 other than ethanol blended gasoline.

2 (3) If the distribution percentage is greater than
3 fifty-five percent but not greater than sixty percent,
4 the rate shall be twenty-nine cents for ethanol blended
5 gasoline and thirty and three-tenths cents for motor
6 fuel other than ethanol blended gasoline.

7 (4) If the distribution percentage is greater than
8 sixty percent but not greater than sixty-five percent,
9 the rate shall be twenty-nine cents for ethanol blended
10 gasoline and thirty and five-tenths cents for motor
11 fuel other than ethanol blended gasoline.

12 (5) If the distribution percentage is greater
13 than sixty-five percent but not greater than seventy
14 percent, the rate shall be twenty-nine cents for
15 ethanol blended gasoline and thirty and seven-tenths
16 cents for motor fuel other than ethanol blended
17 gasoline.

18 (6) If the distribution percentage is greater than
19 seventy percent but not greater than seventy-five
20 percent, the rate shall be twenty-nine cents for
21 ethanol blended gasoline and thirty-one cents for motor
22 fuel other than ethanol blended gasoline.

23 (7) If the distribution percentage is greater
24 than seventy-five percent but not greater than eighty
25 percent, the rate shall be twenty-nine and three-tenths
26 cents for ethanol blended gasoline and thirty and
27 eight-tenths cents for motor fuel other than ethanol
28 blended gasoline.

29 (8) If the distribution percentage is greater
30 than eighty percent but not greater than eighty-five
31 percent, the rate shall be twenty-nine and five-tenths
32 cents for ethanol blended gasoline and thirty and
33 seven-tenths cents for motor fuel other than ethanol
34 blended gasoline.

35 (9) If the distribution percentage is greater
36 than eighty-five percent but not greater than ninety
37 percent, the rate shall be twenty-nine and seven-tenths
38 cents for ethanol blended gasoline and thirty and
39 four-tenths cents for motor fuel other than ethanol
40 blended gasoline.

41 (10) If the distribution percentage is greater
42 than ninety percent but not greater than ninety-five
43 percent, the rate shall be twenty-nine and nine-tenths
44 cents for ethanol blended gasoline and thirty and
45 one-tenth cents for motor fuel other than ethanol
46 blended gasoline.

47 (11) If the distribution percentage is greater than
48 ninety-five percent, the rate shall be thirty cents for
49 ethanol blended gasoline and thirty cents for motor
50 fuel other than ethanol blended gasoline.

1 1A. Except as otherwise provided in this section
2 and in this division, after June 30, ~~2013~~ 2023, an
3 excise tax of ~~twenty three~~ cents is imposed on each
4 gallon of motor fuel used for any purpose for the
5 privilege of operating motor vehicles in this state.

6 Sec. _____. Section 452A.3, subsection 3, Code 2013,
7 is amended to read as follows:

8 3. a. For the privilege of operating motor
9 vehicles or aircraft in this state, there is imposed
10 an excise tax on the use of special fuel in a motor
11 vehicle or aircraft. ~~The~~

12 b. (1) For the period beginning July 1, 2013, and
13 ending June 30, 2014, the tax rate on special fuel for
14 diesel engines of motor vehicles other than biodiesel
15 blended fuel classified as B-10 or higher is ~~twenty-two~~
16 twenty-five and one-half cents per gallon.

17 (2) For the period beginning July 1, 2014, and
18 ending December 31, 2014, the tax rate on special
19 fuel for diesel engines of motor vehicles other than
20 biodiesel blended fuel classified as B-10 or higher is
21 twenty-eight and one-half cents per gallon.

22 (3) After December 31, 2014, the tax rate on
23 special fuel for diesel engines of motor vehicles other
24 than biodiesel blended fuel classified as B-10 or
25 higher is thirty-two and one-half cents per gallon.

26 (4) The tax rate on biodiesel blended fuel
27 classified as B-10 or higher for diesel engines of
28 motor vehicles is twenty-two and one-half cents per
29 gallon.

30 (5) The rate of tax on special fuel for aircraft is
31 three cents per gallon.

32 (6) On all other special fuel, unless otherwise
33 specified in this section, the per gallon rate is the
34 same as the motor fuel tax.

35 c. Indelible dye meeting United States
36 environmental protection agency and internal revenue
37 service regulations must be added to fuel before or
38 upon withdrawal at a terminal or refinery rack for that
39 fuel to be exempt from tax and the dyed fuel may be
40 used only for an exempt purpose.

41 Sec. _____. APPLICABILITY — INVENTORY
42 TAX. Notwithstanding section 452A.85, persons who have
43 title to motor fuel, ethanol blended gasoline, undyed
44 special fuel, compressed natural gas, or liquefied
45 petroleum gas in storage and held for sale on the
46 effective date of an increase in the rate of excise
47 tax imposed on motor fuel, ethanol blended gasoline,
48 or special fuel pursuant to this division of this
49 Act shall not be subject to an inventory tax on the
50 gallonage in storage as provided in section 452A.85 as

1 a result of the tax increases provided in this division
2 of this Act.>

3 2. Page 8, after line 1 by inserting:

4 <____. Title page, line 7, by striking <extending
5 the period for determining the rates>

6 _____. Title page, by striking lines 8 and 9 and
7 inserting <relating to the rate of excise taxes on
8 motor fuel and certain special fuel used in motor
9 vehicles and providing for the use of certain revenues
10 resulting from the excise taxes, including>>

11 3. By renumbering as necessary.

BYRNES of Mitchell